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UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTACLERK, U.S. DISTRICT COURT
ST. PAUL, MINNESOTAIN THE MATTER OF THE TAX)
INDEBTEDNESS OF:)Natural Green, Inc.)
8605 Jefferson Highway)
Osseo, MN 55369)COUNTY OF HENNEPIN)
STATE OF MINNESOTA)

Case No. 18-MJ-812 DTS

AFFIDAVIT OF REVENUE OFFICER CRYSTAL HOSFIELD

Revenue Officer Crystal Hosfield, having been first duly sworn, states as follows:

1. I am a Revenue Officer employed in the Compliance area of Small Business/Self Employed Operating Division of the Internal Revenue Service, at Bloomington, Minnesota. As a Revenue Officer, I have the duty and authority to collect federal taxes by seizure and sale under the Internal Revenue Code, 26 U.S.C. § 6331.

2. The following assessments of tax, penalty and interest have been made against Natural Green, Inc. ("Natural Green" or "taxpayer"), and with statutory additions the total amount due is \$1,025,659.66:

Form	Period	Assessment Date	Unpaid Balance of Assessment	Statutory Additions	Total
941	3/31/2012	7/13/2015	\$ 18,570.32	\$ 1,999.60	\$ 20,569.92
941	6/30/2012	7/6/2015	\$ 56,289.44	\$ 6,148.51	\$ 62,437.95
941	9/30/2012	7/6/2015	\$ 66,082.26	\$ 7,130.15	\$ 73,212.41
941	12/31/2012	9/28/2015	\$ 63,028.21	\$11,287.43	\$ 74,315.64
941	3/31/2013	7/6/2015	\$ 47,580.40	\$ 5,468.53	\$ 53,048.93
941	6/30/2013	7/6/2015	\$ 72,508.47	\$ 8,137.79	\$ 80,646.26
941	9/30/2013	7/6/2016	\$107,701.23	\$12,281.33	\$119,982.56

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941	12/31/2013	7/6/2015	\$ 84,615.01	\$ 9,802.48	\$ 94,417.49
941	9/30/2014	1/5/2015	\$ 88,509.10	\$29,395.90	\$117,905.00
941	12/31/2014	4/6/2015	\$ 50,131.07	\$16,358.31	\$ 66,489.38
941	6/30/2016	12/5/2016	\$ 62,960.71	\$13,732.03	\$ 76,692.74
941	9/30/2016	1/16/2017	\$140,596.87	\$30,734.84	\$171,331.71
1120	12/31/2012	7/13/2015	\$ 154.00	\$ 27.15	\$ 181.15
1120	12/31/2013	7/13/2015	\$ 1,755.00	\$ 228.48	\$ 1,983.48
940	12/31/2012	7/6/2015	\$ 3,432.49	\$ 373.99	\$ 3,806.48
940	12/31/2013	7/13/2015	\$ 3,617.20	\$ 416.23	\$ 4,033.43
940	12/31/2016	5/15/2017	\$ 3,960.57	\$ 644.56	\$ 4,605.13

3. Notice and demand was made on the assessment dates listed above pursuant to sections 6201, 6203 and 6303 of the Internal Revenue Code.

4. The taxpayer has neglected or refused to pay the full amount of the tax assessed within 10 days after such notice and demand and this neglect or refusal continues.

5. There is now due, owing and unpaid with respect to such tax, penalty and interest a total amount of \$1,025,659.66 with statutory additions.

6. By reason of the assessment, a lien has arisen on all property and rights to property of said taxpayer as prescribed by sections 6321 and 6322 of the Internal Revenue Code.

7. By reason of the taxpayer's neglect and failure to pay such tax, penalty and interest within 10 days after notice and demand, a levy may be made on all property and rights to property belonging to the taxpayer or to which the federal tax lien attaches.

8. Notices of intent to levy and your right to hearing, as required by IRC Sections 6330 and 6331(d), were provided to the taxpayer by certified mail on the following dates:

Form	Period	Notice of Intent to Levy & Your Right to a Hearing
941	3/31/2012	12/1/2015
941	6/30/2012	12/1/2015

941	9/30/2012	12/1/2015
941	12/31/2012	12/1/2015
941	3/31/2013	12/1/2015
941	6/30/2013	12/1/2015
941	9/30/2013	12/1/2015
941	12/31/2013	12/1/2015
941	9/30/2014	1/21/2015
941	12/31/2014	12/1/2015
941	6/30/2016	2/13/2017
941	9/30/2016	4/18/2017
1120	12/31/2012	12/1/2015
1120	12/31/2013	12/1/2015
940	12/31/2012	12/1/2015
940	12/31/2013	12/1/2015
940	12/31/2016	10/30/2017

9. Natural Green requested collection due process hearings for the following periods:

Form	Period
941	3/31/2012
941	6/30/2012
941	9/30/2012
941	12/31/2012
941	3/31/2013
941	6/30/2013
941	9/30/2013
941	12/31/2013
941	9/30/2014
941	12/31/2014
1120	12/31/2012
1120	12/31/2013
940	12/31/2012
940	12/31/2013

10. The appeals office upheld the proposed levy for all periods and the taxpayer filed two cases in Tax Court, Docket Nos. 18314-15L and 7008-16L disputing that determination. The taxpayer eventually filed motions to dismiss his collection due process case with the Tax Court, and those cases were both dismissed by the Tax Court on May 17, 2017.

11. Notice of Federal Tax Lien filings were filed with the Minnesota Secretary of State as set forth below:

Form	Period	Notice of Lien Filing
941	3/31/2012	11/14/2015
941	6/30/2012	11/14/2015
941	9/30/2012	11/14/2015
941	12/31/2012	11/14/2015
941	3/31/2013	11/14/2015
941	6/30/2013	11/14/2015
941	9/30/2013	11/14/2015
941	12/31/2013	11/14/2015
941	9/30/2014	4/30/2015
941	12/31/2014	4/30/2015
941	6/30/2016	3/4/2017
941	9/30/2016	3/4/2017
1120	12/31/2012	11/14/2015
1120	12/31/2013	11/14/2015
940	12/31/2012	11/14/2015
940	12/31/2013	11/14/2015
940	12/31/2016	8/24/2017

12. Natural Green was a commercial and residential lawn care and snow removal business, which formed on July 18, 2011, and administratively dissolved on March 14, 2016. It is now defunct. Timothy Pearson was the chief executive officer and 100% owner of Natural Green and Steven Hoogenakker was an employee. Timothy Pearson was also the 100% owner of another commercial and residential lawn care and snow removal business, Concierge Enterprises, Inc. ("Concierge"), which formed on November 19, 1999, and administratively dissolved on March 14, 2016. It is also now defunct. Steven Hoogenakker was an employee of Concierge as well. Steven Hoogenakker is now the 100% owner and chief executive officer of Showcase Landscape, Inc. ("Showcase"), another commercial and

residential lawn care and snow removal businesses, and Timothy Pearson is its employee. Showcase formed on March 17, 2015, and is currently an active corporation in good standing. Natural Green, Concierge, and Showcase's registered office address with the Minnesota Secretary of State has always been 8605 Jefferson Hwy, Osseo, MN 55369.

13. Natural Green provided a list of its lawn care and snow removal assets to the Internal Revenue Service on April 30, 2015, which included model numbers and if appropriate, serial numbers and VIN. In that list, it indicated that certain of the assets were received from Concierge. I also reviewed records from the State of Minnesota showing additional lawn care and snow removal assets titled to Natural Green after the above-referenced assessment dates. All of the above-described assets were used as part of the taxpayer's lawn care and snow removal business, as well as Showcase's business, and are identified in **Exhibit A** to this Affidavit.

14. I know of the existence of the above mentioned assets from a field visit to Showcase's premises on June 15, 2018, statements by Mr. Hoogenakker, state records, and from documents provided by Natural Green. The premises contain two commercial buildings, 8603 and 8605 Jefferson Memorial Highway, Osseo, MN and a fenced area shared by the two buildings around the perimeter. Mr. Hoogenakker advised me that Showcase rents both buildings from Jefferson Properties. Mr. Hoogenakker gave me a tour of the building addressed as 8605 Jefferson Memorial Highway and I personally viewed lawn care and snow removal equipment in that building and within the locked fenced area. Mr. Hoogenakker stated that the other building (8603) is used to repair and store more equipment. Mr. Hoogenakker stated that many of Showcase's assets were originally those of Concierge and/or

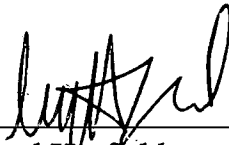
Natural Green. He described himself as a "silent partner" in Concierge and Natural Green and stated that the value of the assets he received from Concierge and Natural Green was approximately \$100,000. On September 16, 2018, I made another site visit to Showcase at 8603 and 8605 Jefferson Hwy, Osseo, MN 55369, and observed lawn care and snow removal equipment is still visible inside the fenced area on the premises.

15. The assets the IRS intends to seize are those particular assets identified by Natural Green, Inc. as being assets that it received from Concierge Enterprises, Inc. and assets that were titled in Concierge's name after the above-reference assessment dates assets, which the IRS discovered through searches of state records. A list of the assets to be seized are set forth in **Exhibit A** to this affidavit.

16. Based on the documents provided by the taxpayer and the information from the state of Minnesota, I estimate the value of the property to be in excess of \$60,000. The estimated costs of this seizure are \$9,500. Seizure of such assets would not be an uneconomical levy.

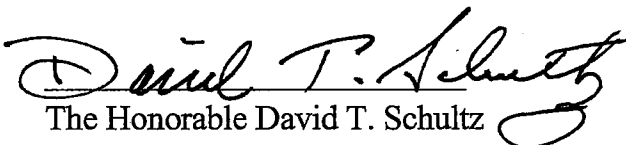
17. Seizure is the only remaining viable solution to collect the amounts owed to the United States. Alternative remedies including third-party levies have not been successful and the taxpayer is defunct and transferred all assets to an employee's new business (either directly or first through Showcase Landscape, Inc.).

18. On June 15, 2018, the IRS requested consent from Showcase Landscape, Inc., for the purpose of levying property to which the tax liens against Natural Green, Inc., attached under section 6331 of the Code, and was verbally denied consent to enter by Mr. Hoogenakker, the owner of Showcase Landscape, Inc.



Crystal Hosfield
Revenue Officer
Internal Revenue Service

Sworn and subscribed before me
On this the 22nd day of September, 2018



The Honorable David T. Schultz
United States Magistrate Judge

Natural Green Assets - Exhibit A

Taxpayer	Year	Make/Model#	Model	VIN/Serial#	Engine Make	Engine Model#	Engine Serial#	How Known?	TP's Value	Shop #	Other & if Natural Green identified asset as being from Conderge
1 Natural Green	2002	Chevy	CG Exp	1GCHC35R621179777				TP Provided List	2000	41	
2 Natural Green	2003	Chevy	S-10	1GCCS19H838233846				TP Provided List	2000	1	
3 Natural Green	2005	Chevy	Cab	1GBJK39G05E280548				TP Provided List	12000	8	
4 Natural Green	1985	Ford	CC Col	1FDDK808FVA21535				TP Provided List	7500	6	
5 Natural Green	1992	Ford	Van	1FTEE14N7NH833401				TP Provided List	1500	30	
6 Natural Green	2002	Ford	Van	1FTSE34L42H838435				TP Provided List	2000	39	
7 Natural Green	2005	Ford	Van	1FTSE34L15H478943				TP Provided List & State Records	2000	40	
8 Natural Green	2006	Ford	F450	1FDXX47YX6EB72962				State Records	12000	19	
9 Natural Green	2008	Ford	Cab	1FDXX47R28EA70390				TP Provided List	18000	7	
10 Natural Green	1995	GMC	Topkick	1GD6H1J5J16741				TP Provided List	5000	21	
11 Natural Green	1988	International	Truck	1HTLDTVN7JH554259				TP Provided List	9000	5	
12 Natural Green	2002	TOMA	Trailer	1T9UX1627JL385876				TP Provided List & State Records	2000	11	
13 Natural Green	2005	UNIT	Trailer	488TE24285B038311				State Records	5000	19	
14 Natural Green	1989	HMDE	Trailer	MNFP5882616				TP Provided List & State Records	3000	15	
15 Natural Green	2005	Ford	CTV	1FDWE35L35HA32221				State Records			
16 Natural Green		L227LKA604	Exmark Riders	469509	LC Kawasaki	2KAX5-7452CA		TP Provided List	3500	1	Conderge
17 Natural Green		L227KC604	Exmark Riders	378655	23hp Kohler	PA76513	4210204071	TP Provided List	3500	2	Conderge
18 Natural Green		L225KC604	Exmark Riders	227897	25hp Kohler	PA-CH730-3225	4323312721	TP Provided List	3500	3	Conderge
19 Natural Green		L225KC604	Exmark Riders	285400	KOHLER	PA-CH730-0...	3910400781	TP Provided List			Conderge
20 Natural Green		WSE-5223	Exmark Riders/Wright								
21 Natural Green		WSS225KAWA	Sentar & Standards	14914	Kawasaki	FH680V-DS06-S	FH680V-B34512	TP Provided List	1200	11	52 in Deck
22 Natural Green		WSS223KAWA	Sentar & Standards	43247	Kawasaki	FH721V-F513-S	FH721V-B69527	TP Provided List	1200	12	Conderge/52 in Deck
23 Natural Green		LHP5223KA	Exmark Riders	28307	Kawasaki	FH68V-6506-S	FH680V-C1391	TP Provided List	1200	13	Conderge/52 in Deck
24 Natural Green		LHP5322KA	Exmark Riders	231005	Kawasaki	FH680V-ES2...	FH680V-C14114	TP Provided List			52 in Deck
25 Natural Green		930323A	Bobcat	9.3032...				TP Provided List			52 in Deck
26 Natural Green			Bobcat	9.3533...				TP Provided List			
27 Natural Green		TT5217KAE0	Toro	2900000508	Kawasaki	FH500V-DS31-R	FH500V-D38279	TP Provided List	1200	14	Conderge/48 in Deck
28 Natural Green		THP16KA483	Exmark Walk Behind	441217	Kawasaki	FH541V-CS43-R	FH541V-B12604	TP Provided List	600	15	Conderge/48 in Deck
29 Natural Green		THP17KA483	Exmark Walk Behind	869529	Kawasaki	FH680V-GS06-S	FH680V-C13917	TP Provided List	600	16	Conderge/66 in Deck
30 Natural Green		THP17KA483	Exmark Walk Behind	747191	Kawasaki	FH541V		TP Provided List	1400	18	52 in Deck
31 Natural Green		30988	Toro	27000128	Kawasaki	FH541V		TP Provided List	1500	19	48 in Deck
32 Natural Green		TT5217KAC	Exmark Walk Behind	418070	Kawasaki	FH541V-ES2	FH541V-B41812	TP Provided List			Conderge/52 in Deck
33 Natural Green		TT4817KAC	Exmark Walk Behind	402117	Kawasaki	FH541V-ES2	FH541V-B40290	TP Provided List			52 in Deck
34 Natural Green		TT4817KAC	Exmark Walk Behind	370645	Kawasaki	FH541V-ES2	FH541V-B18817	TP Provided List			48 in Deck
35 Natural Green		TT3615KAC	Exmark Walk Behind	405105	Kawasaki	FH541V-8SC	FH451V-A82496	TP Provided List			36 in Deck
36 Natural Green		THP17KA483	Exmark Walk Behind	634915	Kawasaki	FH541V		TP Provided List			48 in Deck
37 Natural Green		THP16KA483	Exmark Walk Behind	869287	Kawasaki	FH541V		TP Provided List			48 in Deck
38 Natural Green		945019	Bobcat	9.4502...				TP Provided List			
39 Natural Green		946010	Bobcat	9450100379				TP Provided List			
40 Natural Green		30988	Toro	270000128	Kawasaki	FH541V		TP Provided List	1500	20	
41 Natural Green		THP17KA483	Exmark Walk Behind	634915	Kawasaki	FH541V		TP Provided List	1400	21	
42 Natural Green		THP16KA483	Exmark Walk Behind	869287	Kawasaki	F5481V		TP Provided List	1400	22	
43 Natural Green		945019	Bobcat	9.4502...				TP Provided List	1500	30	
44 Natural Green		945010	Bobcat	9450100379				TP Provided List	1500	31	

Natural Green Assets - Exhibit A

Taxpayer	Year	Make/Model#	Model	VIN/serial#	Engine Make	Engine Model#	Engine Serial#	How Known?	TP's Value	Shop #	Other & if Natural Green Identified asset as being from Conderge
45 Natural Green		Echo HC-155	Pruners	S76212091...				TP Provided List	150	1	
46 Natural Green		Echo HC-155	Pruners	S762120155...				TP Provided List	150	2	
47 Natural Green		Echo HC-155	Pruners	S762120207...				TP Provided List	150	3	
48 Natural Green		Echo HC-155	Pruners	S762120208...				TP Provided List	300	4	
49 Natural Green		Echo HC-155	Pruners	S762120188...				TP Provided List	300	5	
50 Natural Green		Echo HC-155	Pruners	S762121221				TP Provided List	300	6	
51 Natural Green		Stihl HS-56C	Pruners	293023806				TP Provided List	300	7	
52 Natural Green		Stihl	Pruners	292846067				TP Provided List	300	8	
53 Natural Green		Echo CS-330T	Chain Saws	C086110121				TP Provided List	100	1	
54 Natural Green		Stihl MS-271	Chain Saws	1140791100...				TP Provided List	200	2	
55 Natural Green		Stihl MS-362	Chain Saws	1140791100...				TP Provided List	300	3	
56 Natural Green		Husqvarna 450-XTORQ	Chain Saws	9669067-38				TP Provided List	100	4	
57 Natural Green		Husqvarna 235-XTORQ	Chain Saws	9528022-39				TP Provided List	100	5	
58 Natural Green		Echo SRM-225	Weed Trimmers	S893120596...				TP Provided List	150	1	
59 Natural Green		Echo SRM-225	Weed Trimmers	S039124963...				TP Provided List	150	2	
60 Natural Green		Echo SRM-225	Weed Trimmers	S893121810...				TP Provided List	150	3	
61 Natural Green		Echo SRM-225	Weed Trimmers	S893121810...				TP Provided List	150	4	
62 Natural Green		Echo SRM-225	Weed Trimmers	S039123180...				TP Provided List	150	5	
63 Natural Green		Echo SRM-225	Weed Trimmers	S893120595...				TP Provided List	150	6	
64 Natural Green		Echo SRM-225	Weed Trimmers	S893121810...				TP Provided List	150	7	
65 Natural Green		Echo SRM-225	Weed Trimmers	S893120595...				TP Provided List	150	8	
66 Natural Green		Echo SRM-225	Weed Trimmers	S893120596...				TP Provided List	150	9	
67 Natural Green		Echo SRM-225	Weed Trimmers	S039122957...				TP Provided List	150	10	
68 Natural Green		Echo SRM-225	Weed Trimmers	S893120591...				TP Provided List	150	11	
69 Natural Green		Echo SRM-225	Weed Trimmers	S039120917...				TP Provided List	150	12	
70 Natural Green		Echo SRM-230	Weed Trimmers	S731122027...				TP Provided List	150	13	
71 Natural Green		Echo SRM-266	Weed Trimmers	T421120382...				TP Provided List	150	14	
72 Natural Green		Echo SRM-266	Weed Trimmers	T421120402...				TP Provided List	150	15	
73 Natural Green		Echo SRM-266	Weed Trimmers	T421120383...				TP Provided List	150	16	
74 Natural Green		Echo SRM-400	Weed Trimmers	3001129				TP Provided List	150	17	
75 Natural Green		Echo SRM-225	Weed Trimmers	6020385				TP Provided List	150	18	
76 Natural Green		Echo PAS-260	Weed Trimmers	S039124963...				TP Provided List	150	19	
77 Natural Green		Echo SRM-225	Weed Trimmers	30391...				TP Provided List	150	20	
78 Natural Green		Echo SRM-225	Weed Trimmers	S8931...				TP Provided List	150	21	
79 Natural Green		Kawil KEL 26A	Stick Edger	TH026D-AN3...				TP Provided List	300	1	
80 Natural Green		Echo PAS-260	Stick Edger	S753312005...				TP Provided List	300	2	
81 Natural Green		Echo PE-280	Stick Edger	S630120139...				TP Provided List	300	3	
82 Natural Green		Echo PE-280	Stick Edger	S630120139...				TP Provided List	300	4	
83 Natural Green		Echo PE-280	Stick Edger	S630120139...				TP Provided List	300	5	
84 Natural Green		Echo PE-280	Stick Edger	S630120139...				TP Provided List	300	6	
85 Natural Green		Little Wonder 6132-00-01	Mechanical Edgers	1995006369				TP Provided List			
86 Natural Green		TrimRite Swisher TR553B	Mechanical Edgers	16 03-14801				TP Provided List			
87 Natural Green		z Spray Jr.	Kaw	Jr				TP Provided List			
88 Natural Green		Kirsher	Pipe Puller	Kohler				TP Provided List			
89 Natural Green		Toro	Teah	621 Snow				TP Provided List			
90 Natural Green		Skid Attach	Quantity 3	Dirt Bucket	dirt			TP Provided List			
91 Natural Green		Shop Tools						TP Provided List			
92 Natural Green		Shop Tools						TP Provided List			Conderge
93 Natural Green		Honda	Pressure Washer		shop			TP Provided List			
94 Natural Green		Welder	Wifeed		shop			TP Provided List			
95 Natural Green		lift table						TP Provided List			Conderge
96 Natural Green		z spray	Kaw	max				TP Provided List			Roots

Natural Green Assets - Exhibit A

Taxpayer	Year	Make/Model#	Model	VIN/Serial#	Engine Make	Engine Model#	Engine Serial#	How Known?	TP's Value	Shop #	Other & if Natural Green Identified asset as being from
97 Natural Green		z spray	Kaw	max				TP Provided List			Roots
98 Natural Green		200 gallon	Kaw	spray tanks	skid mout			TP Provided List			Roots
99 Natural Green		200 gallon	Kaw	spray tanks	skid mout			TP Provided List			Roots
100 Natural Green		200 gallon	Kaw	spray tanks	skid mout			TP Provided List			Roots
101 Natural Green		200 gallon	brig	spray tanks	skid mout			TP Provided List			Roots
102 Natural Green		16jp	brig	truck loader	leaf vac			TP Provided List			Conclerge
103 Natural Green		sweepster	Kaw	40 sweeper	sidewalk			TP Provided List			Conclerge
104 Natural Green		snow buckets		82 to 102 inch	snow			TP Provided List			Conclerge
105 Natural Green		back drags	homemade	96 inch	snow			TP Provided List			Conclerge
106 Natural Green		toro	tech	621 snow	single stage			TP Provided List			Conclerge
107 Natural Green		bobcat	na	snow pusher	snow			TP Provided List			Roots
108 Natural Green		pallet racking						TP Provided List			Conclerge
109 Natural Green		40" aerator		pull	turf			TP Provided List			Conclerge
110 Natural Green		60" aerator		pull	turf			TP Provided List			Conclerge
111 Natural Green		Lesco	Quantity 3	spreader	turf			TP Provided List			Roots
112 Natural Green		hand tools		shovelis, rakes, wheel barrow, etc.	landscaping			TP Provided List			